

Accounting for All

2023 CAAA Annual Conference
Québec City, QC
June 8–10, 2023



FRIDAY, JUNE 9, 2023

8:00am – 8:30am	Breakfast & Registration	Foyer
8:30am – 10:00am	Opening Remarks & Plenary Session Truth Before Reconciliation: How can accounting academics and professionals listen to, learn from, and support Indigenous Peoples as well as promote unity	Ballroom
10:15am – 11:45am	Concurrent Sessions 1	
	Education (Hybrid)	
	Session 1A: Applied Data Analytics Course for Accounting Students	204A
	Session 1B: Silo Mentality in Accounting Students: How Teaching Fundamental Systems Thinking Skills Can Help in Developing a Collaborative Mindset	204A
	Panel Session (Hybrid)	
	Session 1C: Connecting the Dots: ESG and the Accounting Profession	204B
	Research (Hybrid)	
	Session: Financial Accounting 1 1.1.1: Debtholder-Focused Investor Communication and Out-of-Court Public Debt Restructuring 1.1.2: XBRL Reporting and Short Selling Activities: Evidence from the US XBRL Adoption 1.1.3: Creditor Monitoring and Government Procurement Contracting	Kent
	Session: Labour and Accounting 1.2.1: Employee-driven firm growth: When do managers develop or deplete human capital? 1.2.2: Labor Costs of Implementing New Accounting Standards/strong> 1.2.3: Reliance on Part-time Labor and Operating Efficiency: Flexibility Versus Coordination Costs	Brebeuf
	Session: ESG 1.3.1: Suppliers' ESG and Disclosure of Customers' Information 1.3.2: ESG Should Be ES + G: Reassessing the Effect of Corporate Social Responsibility on the Market Reaction to Negative Financial Events 1.3.3: Managerial Ability and ESG Performance	205A
	Session: Gender and Sexual Orientation 1.4.1: LGBT Employment Nondiscrimination and Capital Structure 1.4.2: Gender (Mis)measurement? Disentangling sex at birth and gender differences on risk tolerance in financial decisions 1.4.3: Gender Policy, Masculine Culture, and Corporate Disclosure	Buade
	Session: Corporate Governance 1 1.5.1: The Other Guy's Fault: Blaming Predecessors and Stock Price Distortion 1.5.2: Operational Risk Management of Political Risk: Evidence from Customer Concentration 1.5.3: Does regulatory cooperation enhance investment efficiency?	D'Auteuil

	Roundtables (In-Person)	
	Session: CSR, Ethics, Accountability 1 RT1.1.1: Do Firms Say More and Do More? Climate Mitigation Policies, Green Innovations, and Corporate Disclosures RT1.1.2: Silence is Golden? Evidence from Social Disclosure Gap RT1.1.3: Forward-looking statements in corporate social responsibility (CSR) reports and firms' future CSR performance RT1.1.4: Diversity snapshots: Analysis of UK annual report cover photos	205B
	Session: Auditing, financial misreporting RT1.2.1: The Impact of Ex-Ante Litigation risk on the Commission and Detection of Financial Misreporting RT1.2.2: Private companies: Do mandatory audits improve financial reporting quality? RT1.2.3: Ethical Distance Between Group Audit Participants and Earnings Quality RT1.2.4: Do Auditors Play an Insurance Role? Evidence from an Emerging Market	205B
	Session: Financial Accounting and Reporting RT1.3.1: Value Relevance of Voting Intention Disclosures by Institutional Investors RT1.3.2: Are Firm Performance and The Quality of Corporate Governance Leading Indicators of Proactive COVID-19 Risk Disclosure? RT1.3.3: The Bright Side of Career Concern: CEO Tenure and Narrative Disclosure Complexity	205B
12:00pm – 1:00pm	Lunch and CPA Plenary Session Certification 2.0: The Future of the CPA Certification Program	Ballroom
1:15pm – 2:45pm	Concurrent Sessions 2	
	Education (Hybrid)	
	Session 2A: Improving Students' Mental Health & Wellness in Accounting Courses	204A
	Session 2B: Covid, Caregivers and Collaborations: Lessons to Guide Us	204A
	Panel Discussion (Hybrid)	
	Session 2C: Vivre la recherche comptable en français? Une réflexion quant à sa pérennisation	204B
	Research (Hybrid)	
	Session: Financial Accounting Mixed Method 2.1.1: To benefit the company or oneself: The moderating effects of ethical constraints in earnings management 2.1.2: Experimental Examination of the location of the Management Performance Measure reconciliation as proposed in the IAS 1 Exposure Draft	Kent
	Session: Financial Accounting and Auditing 2.2.1: Risks of Revealing Political Ideology in a Polarized Political Environment --- Soft Money Contributions and Auditor Pricing 2.2.2: Executive Team Heterogeneity and Corporate Misbehavior: Evidence from Stock Price Crash Risk 2.2.3: Executive Visibility: A Worthwhile Investment or a Futile Pursuit?	Brebeuf
	Session: Accounting & Information Technology 2.3.1: The Informational Role of Exhibits as 'Source Files' in Form 10-K 2.3.2: Data Driven Technologies and Diminished Impact of Local Information in Bank Lending Markets 2.3.3: The Effect of Electronic Medical Records on Hospital Utilization Costs	205A
	Session: Auditing 1 2.4.1: Staff Auditors' Pay Disparities with Audit Partners, Perceived Pay Unfairness, and Audit Quality: Evidence from a Natural Experiment 2.4.2: Mandatory Bank Audits, Regulatory Costs and Strategic Growth 2.4.3: Economic Policy Uncertainty and Audit Pricing	Buade

	Session: CSR, Ethics, Accountability 1 2.5.1: Do firms employ CSR to deter hostile takeovers? 2.5.2: Do Managers Invest in Stakeholder Relations to Insure against Personal Fallout? Evidence from Clawback Provisions 2.5.3: Shareholders vs. Stakeholders? The link between Value-based Management Sophistication and Corporate Sustainability Performance and their joint effect on financial performance	D'Auteuil
	Roundtables (In-Person)	
	Session: Managerial Accounting 1 RT2.1.1: The Content and Evolution of COVID-19 Disclosures in Canadian Financial Statements and MD&A Documents RT2.1.2: Asymmetric Cost Behaviour and Operating Strategy in the Airline Industry RT2.1.3: Accounting for Internal Value Creation Using the Balanced Scorecard Framework RT2.1.4: Organizational Constraints and Outsourcing under Demand Uncertainty: Evidence from the Brazilian Electricity Distribution Industry	205B
	Session: Various trends in accounting RT2.2.3: Getting (too) Close for Comfort: The Auditor Selection Process RT2.2.4: Can compliance spillover across taxes? Evidence from the self-enforcement effect of VAT on income tax avoidance	205B
2:45pm – 3:15pm	Break	Foyer & QCC
3:15pm – 4:45pm	Concurrent Sessions 3	
	Education (Hybrid)	
	Session 3A: An Integrated Approach to Teaching ESG issues in Accounting Education	204A
	Session 3B: Empower the Future Eco-Warriors (Accountants) by Embedding SDGs into Active Learning Case Studies	204A
	CPA Canada (Hybrid)	
	Session 3C: CPA Canada: Removing Barriers in CPA Pre-Certification Education for Indigenous Learners	204B
	Research (Hybrid)	
	Session: Financial Accounting 2 3.1.1: Bankruptcy Prediction via Earnings Distributions 3.1.2: Value-Based Management Sophistication and Earnings Management 3.1.3: Investment portfolio management to meet or beat earnings expectations	Kent
	Session: Taxation 3.2.1: External CEOs and Corporate Tax Aggressiveness 3.2.2: Towards Green Driving - Income Tax Incentives for Plug-in-Hybrids 3.2.3: Competition Laws and Corporate Tax Avoidance: International Evidence	Brebeuf
	Session: Empathy & Feedback; Inter-paradigmatic Research 3.3.1: The “Deflect Effect” - The Effects of Event Foreseeability, Employee Causal Attribution, and Supervisors’ Empathy Levels on Ex-Post Discretionary Adjustment Decisions 3.3.2: Kindness in Times of Crisis: How Empathetic Feedback Influences Performance in a Competitive Environment 3.3.3: Breaking Incommensurability Boundaries? On the Production and Publication of Inter-Paradigmatic Research	205A

	Session: Corporate Governance 2 3.4.1: Going Green: An Analysis of Mutual Fund Investment and Green Innovation in the Context of China 3.4.2: Parent Companies and Proxy Advisors 3.4.3: Institutional Investment and Spill-Over Effects of Sino-U.S. Geopolitical Uncertainty: Evidence from China and Pakistan	Buade
	Session: Financial Accounting 3 3.5.1: Economic Consequences of Banks' Use of their Discretion over the Accounting and Regulatory Treatment of Investment Securities 3.5.2: Adoption of the Current Expected Credit Loss Model and Bank Lending 3.5.3: Loan Loss Recognition of Banks Competing with Peer-to-Peer Lenders	D'Auteuil
5:00pm – 5:45pm	Annual General Meeting	204B
6:30pm – 10:30pm	Social Event	2000CD

SATURDAY, JUNE 10, 2023

7:45am – 8:45am	Breakfast	Ballroom
8:45am – 10:15am	Concurrent Sessions 4	
	Education (Hybrid)	
	Session 4A: "Business Beyond Borders" – A Holistic Approach to Applied Education	204A
	Competency Map 2.0 (Hybrid)	
	Session 4C: Early Guidance to Update Courses/Programs to Reflect the CPA Competency Map 2.0	204B
	Research (Hybrid)	
	Session: Financial Accounting 4 4.1.1: Are There Externalities of Private Firm News Disclosure? Evidence from Public Firms' Investment 4.1.2: Financial Information, Spillovers, and Innovation Performance 4.1.3: Peers' Disclosure of Investment Plans and Market Feedback to Managers	Kent
	Session: Auditing 2 4.2.1: Audit Committee Independence and Auditor-Manager Disputes 4.2.2: COVID-19 Pandemic and Audit Fee Stickiness 4.2.3: Determinants of an Auditor's Efficiencies and Competition in Audit Markets: Theory and Empirical Evidence	Brebeuf
	Session: Contracts 4.3.1: Trust Versus Rewards: Revisiting Managerial Discretion in Incomplete Contracts 4.3.2: Controllable Incentive Contracting for Multidimensional Tasks	205A
	Session: Climate 4.4.1: Climate-linked Pay and Supply Chain Management 4.4.2: The Effect of Mandatory Climate Risk Disclosure on Investment Performance: Evidence from the U.S. Insurance Industry 4.4.3: Does Sea Level Rise Risk Affect Earnings Properties and Earnings Management?	Buade
	Session: Financial Accounting 5 4.5.1: How Do Amounts, Composition, and Properties of Accruals Differ for Physical versus Knowledge Firms? 4.5.2: Why is SG&A Intensity Associated with Abnormal Returns? 4.5.3: Accounting Information Quality and Return: When Sanford J. Grossman and Joseph E. Stiglitz (1980) meet Fischer Black (1986)	D'Auteuil
	Roundtables (In-Person)	
	Session: Financial accounting and corporate governance RT4.1.1: Representative Directors Appointed by the Juridical Entities and Sales-based Related Party Transactions—Empirical Findings from Taiwan RT4.1.2: Hire the Right CFO Before the IPO R4.1.3: Low Ability Managers and Financial Statement Comparability RT4.1.4: CFO/Treasurer Dual Role: Financial Reporting and Audit Outcomes	205B
	Session: Earnings RT4.2.1: Earnings Announcement Premium: Evidence from the XBRL Mandate RT4.2.2: Trivialization of the bottom line and losing relevance of losses RT4.2.3: Quarterly Earnings Information: Implications for Annual Earnings Forecast Models RT4.2.4: Investigating Acceptance of Population Testing Based Audit Procedures in Canadian Audit Firms: The Technology-Organization-Environment Framework	205B

10:15am – 10:30am	Break	Foyer & QCC
10:30am – 12:00pm	Concurrent Sessions 5	
	Education (Hybrid)	
	Session 5A: CAAA Teaching Circle	204A
	Session 5B: Proposition d'un atelier d'échanges et appel à manifestation d'intérêt* autour du thème : Excellence, handicap mental et inclusion	204A
	Session 5D: Creating and using synthetic "big" data to promote experiential learning and support academic integrity	204B
	Accounting Standards Board Update (Hybrid)	
	Session 5C: AcSB: Academics in standard setting	204B
	Research (Hybrid)	
	Session: Performance and Compensation 5.1.1: Incentive System Design When Earnings Congruence is Low 5.1.2: Performance Measures in CEO Compensation in Family Firms	Kent
	Session: Disclosure, ESG 5.2.1: The Effect of Customer Horizontal Merger on Supplier Voluntary Disclosure 5.2.2: Strategically Timed Voluntary Disclosures before Conferences: Global Evidence 5.2.3: The Rise of Nonfinancial Rating Agencies and Corporate ESG Violations	Brebeuf
	Session: Financial Accounting and Profession 5.3.1: Blinded by Patriotic Movies: Valuing Firms under Nationalism 5.3.2: US Political Corruption and Obfuscation: Evidence from Quarterly Conference Calls 5.3.3: Why did Accounting Enrollment Decline in the Last Decade? An Analysis of the Impact of Business Cycles	205A
	Session: Taxation and Financial Literacy 5.4.1: The role of tax advisors: Enforcer, exploiter, or educator? 5.4.2: Firms' Tax Rate Misperception: Measurement, Drivers, and Distortionary Effects 5.4.3: Constructing Housing Literacy Through Financial Literacy	Buade
	Session: Financial Accounting 6 5.5.1: Does Income Smoothing Improve Stock Analysts' Long-Term Earnings Growth Forecasts? 5.5.2: Expectation Management through Private Interactions: Evidence from Analysts' Corporate Site Visits 5.5.3: Regional Social Capital and Non-GAAP Earnings Disclosure	D'Auteuil
	Roundtables (In-Person)	
	Session: Financial Accounting and Reporting 3 RT5.1.1: Measuring Environmental Sustainability – Does It Really Matter? RT5.1.2: Should Managers Stick to their Story? The Effect of Consistent CEO Narratives on Investment Decisions	205B
	Session: Zombie firms. Covid and Stress RT5.2.1: Constraints, Stress and Organizational Performance RT5.2.3: How has the COVID-19 pandemic impacted the accounting profession? Insights from a Systematic Literature Review based around CPA Canada's Foresight Initiative	205B
12:15pm – 1:30pm	Awards Lunch	Ballroom

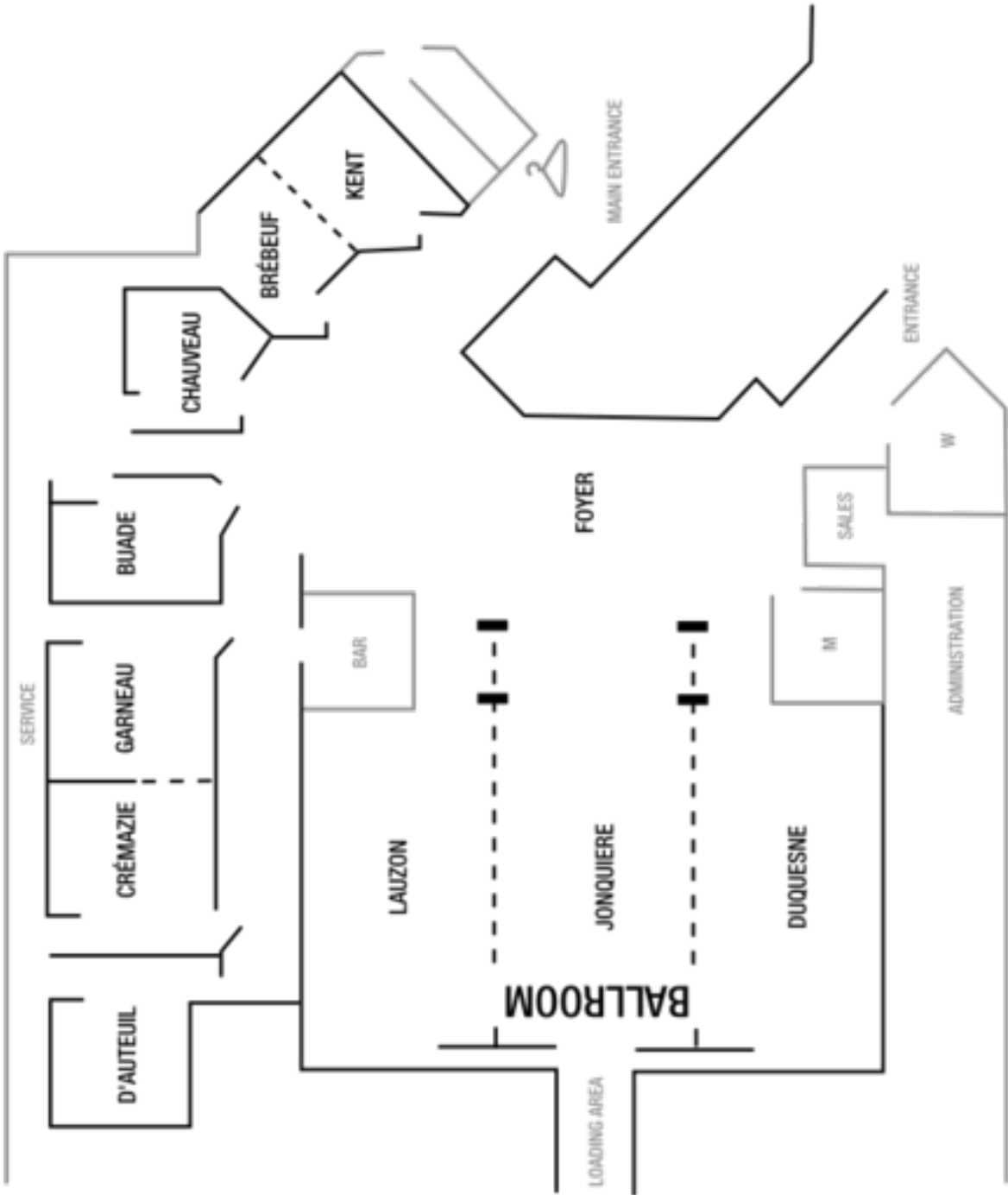
1:45pm – 3:15pm	Concurrent Sessions 6	
	Education (Hybrid)	
	Session 6A: Set the Stage for Students to Engage	204A
	Session 6B: Learning Your Purpose and Finding Your Purpose in Learning	204A
	Understanding and Addressing Barriers (Hybrid)	
	Session 6C: Understanding and Addressing Barriers to Indigenous Learners in Business and Accounting Studies	204B
	Research (Hybrid)	
	Session: Financial Accounting 7 6.1.1: Does More Prominent Reporting Format Improve the Usefulness of Financial Information for the Market? Market Attention and Information Quality Explanations 6.1.2: The Quantity of Non-GAAP Metrics Used in Quarterly Earnings Releases: A Study on the Determinants 6.1.3: The Spillover Effect of Corporate Site Visits on Investment Decisions	Kent
	Session: Analysts 6.2.1: Analyst Coverage, Corporate Innovation, and Economic Value 6.2.2: Long-term Analysis: Evidence from Analyst Reports 6.2.3: IFRS 9 Adoption, Financial Analysts Earnings Forecast Accuracy: Evidence from European Banks	Brebeuf
	Session: Auditing and AIS 6.3.1: How Does Depletion Interact Fwith Auditors’ Skeptical Dispositions to Affect Auditors’ Challenging of Managers in Negotiations? 6.3.2: Understanding the Whistleblowing Mindset: The influence of trust and control 6.3.3: Accountability in Permissioned Blockchains: Through the Ledger, the Code, and the People	205A
	Session: Disclosure 6.4.1: Disclosure of Share Price Volatility Risk 6.4.2: Determinants and Consequences of Initial COVID-related MD&A Disclosures 6.4.3: Disclosure Regulation and Competition	Buade
	Session: Auditing 3 6.5.1: Key Audit Matters Dissimilarity: Determinants and Consequences 6.5.2: Cataloguing the Marketplace of Assurance Services 6.5.3: Auditor Tenure and CAM Disclosure: Initial Evidence from Large Accelerated Filers	D’Auteuil
	Roundtables (In-Person)	
	Roundtable 1: L’intégration des questions environnementales, sociales et de gouvernance (ESG) dans l’enseignement d’un cours de base en comptabilité financière	205B
	Roundtable 2: Collaborating to Enhance Academic Integrity	205B
	Roundtable 3: Increased Engagement = Increased Learning	205B
3:15pm – 3:30pm	Break	Foyer & QCC

Concurrent Sessions 7		
Research (Hybrid)		
3:30pm – 5:00pm	Session: Francophone Research 7.1.1: Divulgarion obligatoire des impacts ESG des entreprises minières canadiennes sur les populations autochtones 7.1.2: Enseignement de la blockchain dans les formations en comptabilité : état des lieux et leçons du Top50 mondial des universités 7.1.3: Analyse de la divulgation en développement durable dans les rapports annuels d'organismes de bienfaisance canadiens 7.1.4: L'adoption de la déclaration pays par pays (DPP) du projet BEPS a-t-elle affecté l'évitement fiscal des multinationales? Cas des multinationales canadiennes	Kent
	Session: Managerial Accounting 2 7.2.1: An exploratory investigation of performance criteria in managing and controlling new product development projects: Canadian SMEs' perspectives 7.2.2: Investigating the Use of Voluntary Furloughs to Reduce Labour Costs: The Effect on Employee Effort 7.2.3: Subjectivity in Performance Evaluation and Group Identity as Antecedents of Employee Overwork	Brebeuf
	Session: Corporate Governance 3 7.3.1: A Critical Mass of Female Directors on U.S. Boards: Evidence of Diverse Executive Selection and Sensible Executive Compensation 7.3.2: The double-edged sword of going "Overboard": Board connectedness, debt quality and cost of debt 7.3.3: Board Interlocks, Sustainability Committee Experience and Sustainability Reporting	205A
	Session: Accounting Profession 7.4.1: Antecedents and Behavioral Consequences of Auditors' Perceived External Employability 7.4.2: The Paradox of Isomorphism: Organizational Cultures in Big 4 and Non-Big 4 Accounting Firms 7.4.3: Promotion and mobility in the academic accounting career	Buade
	Session: Financial Accounting 8 7.5.1: The Effect of Information Processing Costs on Accounting Conservatism: Evidence from XBRL mandate 7.5.2: Offshore Activities and Financial Restatements 7.5.3: How Relative Performance Evaluation Affects Accounting Conservatism: An Agency and Tournament Perspective	D'Auteuil

Note: Rooms 204A, 204B, 205A, 205B and 2000CD are located in the Quebec City Convention Centre (QCC).

Map of the Delta Hotel

GROUND FLOOR



Directions from the Delta to the Québec City Convention Centre



Québec City Convention Centre floorplan with room numbers

